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THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Confirmation No.: 9728

Yuji SAITO et al.

Group Art Unit: 1745

Application No.: 09/850,203

Examiner: Tracy Mae DOVE

Filed: May 8, 2001

Attorney Dkt. No.: 101213-00009

For: FUEL CELL AND METHOD FOR MAKING THE SAME

RESPONSE UNDER 37 C.F.R. §1.121

MAIL STOP AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Date: MARCH 22, 2006

Sir:

This paper is in reply to the outstanding Office Action dated January 6, 2006

Amendments to the **Claims** begin on page 2.

Remarks begin on page 5.